

## Exhibit E – Part 2

Itemized Deductions		OMB No. 1545-0074	
		2003	
		07	
Department of the Treasury Internal Revenue Service (99)		Attach to Form 1040. See instructions for Schedule A (Form 1040).	
(s) shown on Form 1040 <b>ARTHUR J. AND DONNA R. MATHEWS</b>		Your social security number <b>REDACTED 7463</b>	
<b>Medical and Dental Expenses</b>	<b>Caution.</b> Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses (see instructions) ..... <b>1</b> 2 Enter amount from Form 1040, line 35 ..... <b>2</b> 3 Multiply line 2 by 7.5% (.075) ..... <b>3</b> 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- ..... <b>4</b>		<b>0.</b>
<b>Taxes You Paid</b>	5 State and local income taxes ..... <b>5</b> <b>2,014.</b> 6 Real estate taxes (see instructions) ..... <b>6</b> <b>729.</b> 7 Personal property taxes ..... <b>7</b> <b>220.</b> 8 Other taxes. List type and amount ..... <b>8</b> 9 Add lines 5 through 8 ..... <b>9</b>		<b>2,963.</b>
<b>Interest You Paid</b>	10 Home mtg interest and points reported to you on Form 1098 ..... <b>10</b> <b>6,129.</b> 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying number, and address ..... <b>11</b> 12 Points not reported to you on Form 1098. See instrs for spl rules ..... <b>12</b> 13 Investment interest. Attach Form 4952 if required. (See instrs.) ..... <b>13</b> 14 Add lines 10 through 13 ..... <b>14</b>		<b>6,129.</b>
<b>Gifts to Charity</b>	15 Gifts by cash or check. If you made any gift of \$250 or more, see instructions ..... <b>15</b> <b>5,256.</b> 16 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 ..... <b>16</b> 17 Carryover from prior year ..... <b>17</b> 18 Add lines 15 through 17 ..... <b>18</b>		<b>5,256.</b>
<b>Casualty and Theft Losses</b>	19 Casualty or theft loss(es). Attach Form 4684. (See instructions.) ..... <b>19</b>		<b>0.</b>
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	20 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ..... <b>20</b> <b>390.</b> 21 Tax preparation fees ..... <b>21</b> <b>390.</b> 22 Other expenses - investment, safe deposit box, etc. List type and amount ..... <b>22</b> 23 Add lines 20 through 22 ..... <b>23</b> <b>390.</b> 24 Enter amount from Form 1040, line 35 ..... <b>24</b> <b>45,096.</b> 25 Multiply line 24 by 2% (.02) ..... <b>25</b> <b>902.</b> 26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- ..... <b>26</b>		<b>0.</b>
<b>Other Miscellaneous Deductions</b>	27 Other - from list in the instructions. List type and amount ..... <b>27</b>		<b>0.</b>
<b>Total Itemized Deductions</b>	28 Is Form 1040, line 35, over \$139,500 (over \$69,750 if MFS)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 37. <input type="checkbox"/> Yes. Your deduction may be limited. See instructions for the amount to enter.		<b>14,348.</b>

REDACTED

Schedule B (Form 1040) 2003

on Form 1040.

Your social security number

REDACTED 7463

MR. J. AND DONNA R. MATHEWS

## Schedule B – Interest and Ordinary Dividends

08

Part I  
Interest(See instructions  
for Form 1040,  
line 8a.)Note. If you  
received a Form  
1099-INT, Form  
1099-OD, or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the total  
interest shown on  
that form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.

MENDO LAKE CREDIT UNION

Amount

14.

1

- 2 Add the amounts on line 1.
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a.

2

3

4

14.

14.

Note. If line 4 is over \$1,500, you must complete Part III.

Amount

- 5 List name of payer.

5

Part II  
Ordinary  
Dividends(See  
instructions for  
Form 1040,  
line 9a.)Note. If you  
received a Form  
1099-DIV or  
substitute statement  
from a brokerage  
firm, list the firm's  
name as the payer  
and enter the  
ordinary dividends  
shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a.

6

0.

Note. If line 6 is over \$1,500, you must complete Part III.

Part III  
Foreign  
Accounts  
and  
Trusts(See  
instructions.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

- 7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See instructions for exceptions and filing requirements for Form TD F 90-22.1.

- b If 'Yes,' enter the name of the foreign country.

- 8 During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions.

X

REDACTED

PAL 0905

LE E

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040 or Form 1041.

▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0047

2003

15

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

ARTHUR J. AND DONNA R. MATHEWS

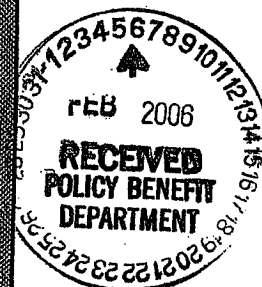
Your social security number

REDACTED 7463

**Part I Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). Report farm rental income or loss from Form 4835 on page 2, line 41.

<b>1</b>	Show the kind and location of each rental real estate property:	<b>2</b>	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value? (See instructions.)			
<b>A</b>	RENTAL PROPERTY REDACTED DONNER LAKE, CA			<b>A</b>		
<b>B</b>	RENTAL PROPERTY REDACTED CALISTOGA			<b>B</b>		
<b>C</b>				<b>C</b>		

Income:		Properties			Totals	
		A	B	C	(Add columns A, B, and C.)	
<b>3</b>	Rents received .....	10,150.	8,250.		<b>3</b>	18,400.
<b>4</b>	Royalties received .....				<b>4</b>	
<b>Expenses:</b>						
<b>5</b>	Advertising .....					
<b>6</b>	Auto and travel (see instructions) .....					
<b>7</b>	Cleaning and maintenance .....		1,600.			
<b>8</b>	Commissions .....					
<b>9</b>	Insurance .....					
<b>10</b>	Legal and other professional fees .....					
<b>11</b>	Management fees .....					
<b>12</b>	Mortgage interest paid to banks, etc (see instructions) .....	10,101.	4,380.		<b>12</b>	14,481.
<b>13</b>	Other interest .....					
<b>14</b>	Repairs .....					
<b>15</b>	Supplies .....					
<b>16</b>	Taxes .....	2,086.	763.			
<b>17</b>	Utilities .....	2,852.				
<b>18</b>	Other (list) ▶					
<b>AMORTIZATION</b>		101.				
<b>19</b>	Add lines 5 through 18 .....	15,140.	6,743.		<b>19</b>	21,883.
<b>20</b>	Depreciation expense or depletion (see instructions) .....	4,302.	1,050.		<b>20</b>	5,352.
<b>21</b>	Total expenses. Add lines 19 and 20 .....	19,442.	7,793.			
<b>22</b>	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file Form 6198 .....	-9,292.	457.			
<b>23</b>	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See instructions to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 .....	-16,936.				
<b>24</b>	Income. Add positive amounts shown on line 22. Do not include any losses .....				<b>24</b>	457.
<b>25</b>	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here .....				<b>25</b>	-16,936.
<b>26</b>	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2 .....				<b>26</b>	-16,479.



BAA For Paperwork Reduction Act Notice, see Form 1040 instructions.

FD-22301L 06/10/03

Schedule E (Form 1040) 2003

REDACTED

PAL 0906



OMB No. 1545-0057

555

## Foreign Earned Income

2003

34

▶ See separate instructions.

▶ Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service (99)

For Use by U.S. Citizens and Resident Aliens Only

Your social security number

REDACTED 1454

Name shown on Form 1040

DONNA R. MATHEWS

## Part I General Information

2 Your occupation  
DENTAL HYGIENE1 Your foreign address (including country)  
REDACTED SAN SEBASTIAN 20013, SPAIN3 Employer's name  
CLINICA DENTAL URUMEA

4a Employer's U.S. address

b Employer's foreign address  
RAMON MARIA LILI, 7D, 2002 SAN SEBASTIAN, SPAIN5 Employer is (check any that apply):  
a ☒ A foreign entity  
b ☐ A U.S. company  
c ☐ Self  
d ☐ A foreign affiliate of a U.S. company  
e ☐ Other (specify)6 a If, after 1981, you filed Form 2555 to claim either of the exclusions or Form 2555-EZ to claim the foreign earned income exclusion, enter the last year you filed the form  
NONEb If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ☐ and go to line 7. ☐ Yes ☒ Noc Have you ever revoked either of the exclusions? ☐ Yes ☒ Nod If you answered 'Yes,' enter the type of exclusion and the tax year for which the revocation was effective  
N/A7 Of what country are you a citizen/national? ☐ U.S.A. ☒ No8a Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? ☐ Yes ☒ No  
See Second foreign household in the instructions.b If 'Yes,' enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address  
N/A9 List your tax home(s) during your tax year and date(s) established  
SPAIN-9/01/2003

Next, complete either Part II or Part III. If an item does not apply, enter 'NA.' If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.

## Part II Taxpayers Qualifying Under Bona Fide Residence Test (See instructions.)

10 Date bona fide residence began and ended  
11 Kind of living quarters in foreign country  
a ☐ Purchased house b ☐ Rented house or apartment  
c ☐ Quarters furnished by employer12a Did any of your family live with you abroad during any part of the tax year?  
b If 'Yes,' who & for what period?13a Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? (See instructions.) ☐ Yes ☒ No  
b Are you required to pay income tax to the country where you claim bona fide residence? (See instructions.) ☐ Yes ☒ No

If you answered 'Yes' to 13a and 'No' to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.

14 If you were present in the United States or its possessions during the tax year, complete columns (a) - (d) below. Do not include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad.

b Enter type of visa under which you entered the foreign country ☐ Yes ☒ No  
c Did your visa limit the length of your stay or employment in a foreign country? If 'Yes,' attach explanation ☐ Yes ☒ No  
d Did you maintain a home in the United States while living abroad?  
e If 'Yes,' enter address of your home, whether it was rented, the names of the occupants, and their relationship to you

Form 2555 (2003)

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA3312L 07/10/03

REDACTED

PAL 0907

2003) DONNA R. MATHEWS

REDACTED 4454 Page 2

**Taxpayers Qualifying Under Physical Presence Test** (See instructions.)

The physical presence test is based on the 12-month period from 8/09/03 through 8/08/04  
 Enter your principal country of employment during your tax year. SPAIN

- 18 If you traveled abroad during the 12-month period entered on line 16; complete columns (a) - (f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Do not include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
SPAIN	8/15/03	9/06/03	21	0	0.
U.S.	9/06/03	9/12/03	7	0	0.
SPAIN	9/12/03	8/07/04	329	0	0.

**Part IV All Taxpayers**

**Note:** Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2003 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. Do not include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2003, no matter when you performed the service.

2003 Foreign Earned Income		Amount (in U.S. dollars)
19 Total wages, salaries, bonuses, commissions, etc.	19	7,638.
20 Allowable share of income for personal services performed (see instructions):	20a	
a In a business (including farming) or profession.	20b	
b In a partnership. List partnership's name and address and type of income.	21a	
21 Noncash income (market value of property or facilities furnished by employer — attach statement showing how it was determined):	21b	
a Home (lodging).	21c	
b Meals.	21d	
c Car.	22a	
d Other property or facilities. List type and amount.	22b	
22 Allowances, reimbursements, or expenses paid on your behalf for services you performed:	22c	
a Cost of living and overseas differential	22d	
b Family	22e	
c Education	22f	
d Home leave	22g	
e Quarters	23	
f For any other purpose. List type and amount.	24	7,638.
g Add lines 22a through 22f.	25	
23 Other foreign earned income. List type and amount.	26	7,638.
24 Add lines 19 through 21d, line 22g, and line 23.		
25 Total amount of meals and lodging included on line 24 that is excludable (see instructions).		
26 Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2003 foreign earned income.		

(ALLOCATION OF COMPENSATION) SEE STATEMENT 4

FDIA3312L 07/10/03

REDACTED

Form 2555 (2003)

PAL 0908

(2003) DONNA R. MATHEWS

**All Taxpayers**

Enter the amount from line 26.....

27

7,638.

Are you claiming the housing exclusion or housing deduction?

☐ Yes, Complete Part VI.☒ No, Go to Part VII.**Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction**

28	Qualified housing expenses for the tax year (see instructions).....	28	
29	Number of days in your qualifying period that fall within your 2003 tax year (see instructions).....	29	days
30	Multiply \$30.77 by the number of days on line 29. If 365 is entered on line 29, enter \$11,233.00 here.....	30	
31	Subtract line 30 from line 28. If the result is zero or less, do not complete the rest of this part or any of Part IX.....	31	
32	Enter employer-provided amounts (see instructions).....	32	
33	Divide line 32 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than '1.000'.....	33	X
34	Housing exclusion. Multiply line 31 by line 33. Enter the result but do not enter more than the amount on line 32. Also, complete Part VIII.....	34	

Note: The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

**Part VII Taxpayers Claiming the Foreign Earned Income Exclusion**

35	Maximum foreign earned income exclusion.....	35	\$80,000.
36	• If you completed Part VI, enter the number from line 29. • All others, enter the number of days in your qualifying period that fall within your 2003 tax year (see the instructions for line 29).	36	145 days
37	• If line 36 and the number of days in your 2003 tax year (usually 365) are the same, enter '1.000'. • Otherwise, divide line 36 by the number of days in your 2003 tax year and enter the result as a decimal (rounded to at least three places).	37	X 0.397
38	Multiply line 35 by line 37.....	38	31,760.
39	Subtract line 34 from line 27.....	39	7,638.
40	Foreign earned income exclusion. Enter the smaller of line 38 or line 39. Also, complete Part VIII.....	40	7,638.

**Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both**

41	Add lines 34 and 40.....	41	7,638.
42	Deductions allowed in figuring your adjusted gross income (Form 1040, line 34) that are allocable to the excluded income. See instructions and attach computation.....	42	SEE ST. 5 6,062.
43	Subtract line 42 from line 41. Enter the result here and in parentheses on Form 1040, line 21. Next to the amount enter 'Form 2555.' On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22.....	43	1,576.

**Part IX Taxpayers Claiming the Housing Deduction — Complete this part only if (a) line 31 is more than line 34, and (b) line 27 is more than line 41.**

44	Subtract line 34 from line 31.....	44	
45	Subtract line 41 from line 27.....	45	
46	Enter the smaller of line 44 or line 45.....	46	
47	Housing deduction carryover from 2002 (from worksheet in the instructions).....	47	
48	Housing deduction. Add lines 46 and 47. Enter the total here and on Form 1040 to the left of line 33. Next to the amount on Form 1040, enter 'Form 2555.' Add it to the total adjustments reported on that line.....	48	

Note: If line 45 is more than line 46 and you could not deduct the housing deduction because of the 2002 limit, use the worksheet in the instructions to figure the amount to enter on line 47. Otherwise, go to line 48.

Form 2555 (2003)

BAA

FDIA3309L 07/10/03  
REDACTED

PAL 0909



2106-EZ

## Unreimbursed Employee Business Expenses

OMB No. 1545-1441

2003

54A

► Attach to Form 1040.

Department of the Treasury  
Internal Revenue Service (99)

Your name

DONNA R. MATHEWS

Occupation in which you incurred expenses

DENTAL HYGIENE

Social security number

REDACTED 4454

## You May Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You do not get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2003.

**Caution:** You can use the standard mileage rate for 2003 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

## Part I Figure Your Expenses

1	Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 36¢ (.36).....	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work.....	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.....	3	
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment.....	4	390.
5	Meals and entertainment expenses: \$ _____ x 50% (.50) (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses by 65% (.65) instead of 50%. For details, see instructions.).....	5	
6	Total expenses. Add lines 1 through 5. Enter here and on line 20 of Schedule A (Form 1040). (Fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.).....	6	390.

## Part II Information on Your Vehicle. Complete this part only if you are claiming vehicle expense on line 1.

7	When did you place your vehicle in service for business use? (month, day, year).....		
8	Of the total number of miles you drove your vehicle during 2003, enter the number of miles you used your vehicle for:		
	a Business _____ b Commuting _____ c Other _____		
9	Do you (or your spouse) have another vehicle available for personal use?.....	Yes	No
10	Was your vehicle available for personal use during off-duty hours?.....	Yes	No
11a	Do you have evidence to support your deduction?.....	Yes	No
	b If 'Yes,' is the evidence written?.....	Yes	No

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 2106-EZ (2003)



REDACTED



303

## Moving Expenses

► Attach to Form 1040.

2003  
62Department of the Treasury  
Internal Revenue Service

Line(s) shown on Form 1040

ARTHUR J. AND DONNA R. MATHEWS

Your social security number  
REDACTED 7463

## Before you begin:

- ✓ See the Distance Test and Time Test in the instructions to find out if you can deduct your moving expenses.  
 ✓ If you are a member of the armed forces, see the instructions to find out how to complete this form.

1 Enter the amount you paid for transportation and storage of household goods and personal effects (see instructions).....	1	3,123.
2 Enter the amount you paid for travel and lodging in moving from your old home to your new home (see instructions). Do not include the cost of meals.....	2	8,401.
3 Add lines 1 and 2.....	3	12,124.
4 Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your Form W-2. This amount should be identified with code P in box 12 of your Form W-2.....	4	
5 Is line 3 more than line 4?		
<input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7.		
<input checked="" type="checkbox"/> Yes. Moving expense deduction. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 27.....		
	5	12,124.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form 3903 (2003)



FDIA3701L 10/21/03

REDACTED

PAL 0911

62

# **Depreciation and Amortization** **(Including Information on Listed Property)** ▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2003**

67

Identifying number

REDACTED 7463

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

ARTHUR J. AND DONNA R. MATHEWS

Business or activity to which this form relates

**SCHEDULE E (RENTAL) - RENTAL PROPERTY****Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses.	1	\$100,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation.	3	\$400,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12.	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election (see instructions).	15	
16	Other depreciation (including ACRS) (see instructions).	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2003.	17	
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

**Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	8/01/03	77,000.	27.5 yrs	MM	S/L	1,050.
			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

**Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System**

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.	22	1,050.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

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PAL 0912

62

# Depreciation and Amortization (Including Information on Listed Property)

2003

67

Department of the Treasury  
Internal Revenue Service

See separate instructions.  
Attach to your tax return.

Name(s) shown on return

ARTHUR J. AND DONNA R. MATHEWS

Identifying number  
REDACTED 463

Business or activity to which this form relates

FORM 2106 (OTHER) - DONNA R. MATHEWS (DENTAL HYGIENE)

## Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses.....	1	\$100,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation.....	3	\$400,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2002 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12.....	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

## Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	281.
15	Property subject to section 168(f)(1) election (see instructions).....	15	
16	Other depreciation (including ACRS) (see instructions).....	16	

## Part III MACRS Depreciation (Do not include listed property.) (See instructions)

### Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2003.....	17	
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here.....		

### Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....		654.	3	HY	S/L	109.
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
i Nonresidential real property.....			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

### Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 40-year.....			40 yrs	MM	S/L	

## Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.....	22	390.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

BAA For Paperwork Reduction Act Notice, see instructions.

FD-20812L 10/28/03

Form 4562 (2003)

REDACTED

PAL 0913



582

## Passive Activity Loss Limitations

OMB No. 1545-1008

2003

88

Department of the Treasury  
Internal Revenue Service▶ See separate instructions.  
▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number  
REDACTED 7463

ARTHUR J. AND DONNA R. MATHEWS

**Part I** 2003 Passive Activity Loss

Caution: See the instructions for Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a)).....	1a	457.	
b Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1b	-9,292.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))..	1c	-7,644.	
d Combine lines 1a, 1b, and 1c.....	1d	-16,479.	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2 a Commercial revitalization deductions from Worksheet 2, column (a).....	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2b		
c Add lines 2a and 2b.....	2c		

**All Other Passive Activities**

3 a Activities with net income (enter the amount from Worksheet 3, column (a)).....	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))..	3c		
d Combine lines 3a, 3b, and 3c.....	3d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.....	4	-16,479.	
--	---	----------	--

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or III. Instead, go to line 15.

**Part II** Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4.....	5	16,479.	
6 Enter \$150,000. If married filing separately, see the instructions.....	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instructions). ..	7	64,575.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6.....	8	85,425.	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.....	9	25,000.	
10 Enter the smaller of line 5 or line 9.....	10	16,479.	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.			

**Part III** Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example in the Part II instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.....	11		
12 Enter the loss from line 4.....	12		
13 Reduce line 12 by the amount on line 10.....	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.....	14		

**Part IV** Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.....	15	457.	
16 Total losses allowed from all passive activities for 2003. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.....	16	16,936.	

REDACTED

PAL 0914



REDACTED 7463

Page 2

2 (2003) ARTHUR J. AND DONNA R. MATHEWS

The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 – For Form 8582, lines 1a, 1b, and 1c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL PROPERTY		9,292.	7,644.		16,936.
RENTAL PROPERTY	457.			457.	
Total. Enter on Form 8582, lines 1a, 1b, and 1c.....	457.	9,292.	7,644.		

**Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)**

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.....			

**Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)**

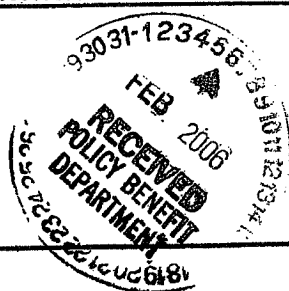
Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c.....					

**Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
RENTAL PROPERTY	SCH E LN 23	16,936.	1.000000	16,479.	457.
Total.....		16,936.	1.00	16,479.	457.

**Worksheet 5 – Allocation of Unallowed Losses (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL PROPERTY	SCH E LN 23	457.	1.000000	
Total.....		457.	1.00	



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FDIZ1902L 01/29/04

REDACTED

Form 8582 (2003)

PAL 0915

(2003) ARTHUR J. AND DONNA R. MATHEWS

REDACTED 7463

Page 3

## Worksheet 6 — Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL PROPERTY	SCH E LN 23	16,936.	0.	16,936.
Total .....		16,936.		16,936.

## Worksheet 7 — Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions.)

Name of Activity ...	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Total .....		0.	1.00	0.	0.

Name of Activity ...	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule .....					
b Net income from form or schedule .....					
c Subtract line 1b from line 1a. If zero or less, enter -0- .....					
Total .....		0.	1.00	0.	0.

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REDACTED

Form 8582 (2003)

PAL 0916



8582

**ALTERNATIVE MINIMUM TAX**  
**Passive Activity Loss Limitations**

OMB No. 1545-1008

**2003**  
 88

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
 ▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

 Identifying number  
 REDACTED 7463

ARTHUR J. AND DONNA R. MATHEWS

**Part I 2003 Passive Activity Loss**

Caution: See the instructions for Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)).....	1a	457.	
b Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1b	-7,948.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))..	1c	-7,015.	
d Combine lines 1a, 1b, and 1c.....	1d	-14,506.	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a Commercial revitalization deductions from Worksheet 2, column (a).....	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2b		
c Add lines 2a and 2b.....	2c		

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a)).....	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))..	3c		
d Combine lines 3a, 3b, and 3c.....	3d		

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used.

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4.....	5	14,506.
6 Enter \$150,000. If married filing separately, see the instructions.....	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instructions).	7	64,575.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6.....	8	85,425.
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions.....	9	25,000.
10 Enter the smaller of line 5 or line 9.....	10	14,506.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example in the Part II instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.....	11	
12 Enter the loss from line 4.....	12	
13 Reduce line 12 by the amount on line 10.....	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.....	14	

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total.....	15	457.
16 Total losses allowed from all passive activities for 2003. Add lines 10, 14, and 15. See the instructions to find out how to report the losses on your tax return.....	16	14,963.

BAA For Paperwork Reduction Act Notice, see the instructions.

Form 8582 (2003)

FDIZ1901L 01/29/04

REDACTED

PAL 0917

## ALTERNATIVE MINIMUM TAX

REDACTED 7463

Page 2

(2003) ARTHUR J. AND DONNA R. MATHEWS

The worksheets must be filed with your tax return. Keep a copy for your records.

## Worksheet 1 – For Form 8582, lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL PROPERTY		7,948.	7,015.		14,963.
RENTAL PROPERTY	457.			457.	
Total. Enter on Form 8582, lines 1a, 1b, and 1c.	457.	7,948.	7,015.		

## Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.			

## Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

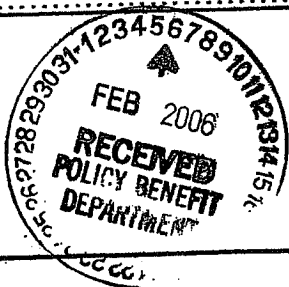
Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c.					

## Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
RENTAL PROPERTY	SCH E LN 23	14,963.	1.000000	14,506.	457.
Total		14,963.	1.00	14,506.	457.

## Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL PROPERTY	SCH E LN 23	457.	1.000000	
Total		457.	1.00	



BAA

REDACTED

Form 8582 (2003)

PAL 0918



2 (2003)

ARTHUR J. LEE, JR. &amp; A. MATHES

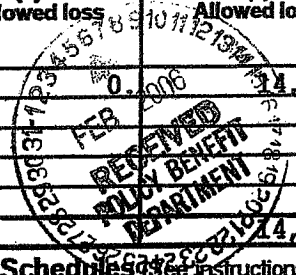
## ALTERNATIVE MINIMUM TAX

REDACTED 7463

Page 3

## Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL PROPERTY	SCH E LN 23	14,963.	0.	14,963.
Total		14,963.		14,963.



## Worksheet 7 – Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions.)

Name of Activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Type					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions)					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

Name of Activity	Type
Form or schedule and line number to be reported on (see instructions)	
1 a Net loss plus prior year unallowed loss from form or schedule	
b Net income from form or schedule	
c Subtract line 1b from line 1a. If zero or less, enter -0-	
Form or schedule and line number to be reported on (see instructions)	
1 a Net loss plus prior year unallowed loss from form or schedule	
b Net income from form or schedule	
c Subtract line 1b from line 1a. If zero or less, enter -0-	
Form or schedule and line number to be reported on (see instructions)	
1 a Net loss plus prior year unallowed loss from form or schedule	
b Net income from form or schedule	
c Subtract line 1b from line 1a. If zero or less, enter -0-	
Form or schedule and line number to be reported on (see instructions)	
1 a Net loss plus prior year unallowed loss from form or schedule	
b Net income from form or schedule	
c Subtract line 1b from line 1a. If zero or less, enter -0-	
Total	0. 1.00 0. 0.

BAA

FD-21903L 01/29/04  
REDACTED

Form 8582 (2003)

PAL 0919

880

## Credit for Qualified Retirement Savings Contributions

OMB No. 1545-1805

2003

129

► Attach to Form 1040 or Form 1040A.  
► See instructions.

Your social security number

REDACTED 7463

ARTHUR J. AND DONNA R. MATHEWS

CAUTION: You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 35, or Form 1040A, line 22, is more than \$25,000 (\$37,500 if head of household; \$50,000 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1986, (b) is claimed as a dependent on someone else's 2003 tax return, or (c) was a student (see instructions).

1 Traditional and Roth IRA contributions for 2003. Do not include rollover contributions.....

2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2003 (see instructions).....

3 Add lines 1 and 2.....

4 Certain distributions received after 2000 and before the due date (including extensions) of your 2003 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception.....

5 Subtract line 4 from line 3. If zero or less, enter -0.....

6 In each column, enter the smaller of line 5 or \$2,000.....

7 Add the amounts on line 6. If zero, stop; you cannot take this credit.....

8 Enter the amount from Form 1040, line 35\*, or Form 1040A, line 22.....

9 Enter the applicable decimal amount shown below:

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
---	\$15,000	.5	.5	.5
\$15,000	\$16,250	.5	.5	.2
\$16,250	\$22,500	.5	.5	.1
\$22,500	\$24,375	.5	.2	.1
\$24,375	\$25,000	.5	.1	.1
\$25,000	\$30,000	.5	.1	.0
\$30,000	\$32,500	.2	.1	.0
\$32,500	\$37,500	.1	.1	.0
\$37,500	\$50,000	.1	.0	.0
\$50,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

10 Multiply line 7 by line 9.....

11 Enter the amount from Form 1040, line 43, or Form 1040A, line 28.....

12 Enter the total of your credits from Form 1040, lines 44 through 47, or Form 1040A, lines 29 through 31.....

13 Subtract line 12 from line 11. If zero, stop; you cannot take this credit.....

14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 48, or Form 1040A, line 32.....

\*See Publication 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.  
BAA For Paperwork Reduction Act Notice, see instructions.

Form 8880 (2003)

REDACTED

PAL 0920



12/31/03

## 2003 FEDERAL DEPRECIATION SCHEDULE

CLIENT MATHEWS

ARTHUR J. AND DONNA R. MATHEWS

8/28/04

REDACTED 7463

04:54PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT	CUR 179 BONUS	SPECIAL DEPR. ALLOW	PRIOR 179/ BONUS/ SP. DEPR	PRIOR DEPR. BAL	PRIN- CIPAL AMOUNT	DEPR. RATE	CURRENT DEPR
SCHEDULE E - RENTAL PROPERTY												
AMORTIZATION												
3	LOAN FEES	11/29/02		2,140								
4	POINTS	11/29/02		900								
	TOTAL AMORTIZATION			3,040		0	0	0	0	0		0
BUILDINGS												
2	BUILDING	10/01/98		118,305								
	TOTAL BUILDINGS			118,305		0	0	0	0	0		0
	TOTAL DEPRECIATION			118,305		0	0	0	0	0		0

S/L MM \$1.16

## SCHEDULE E - RENTAL PROPERTY

BUILDINGS												
5	BUILDING - CALISTOGA	8/01/03		77,000								
	TOTAL BUILDINGS			77,000		0	0	0	0	0		0
LAND												
6	LAND - CALISTOGA			33,000								
	TOTAL LAND			33,000		0	0	0	0	0		0

S/L MM 27.5 .01364



REDACTED

PAL 0921

12/31/03

## 2003 FEDERAL DEPRECIATION SCHEDULE

PAGE

CLIENT MATHEWS

ARTHUR J. AND DONNA R. MATHEWS

REDACTED 7463

8/28/04

04:54PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	COST/ BASIS	BUS. PCT.	CUR 179 BONUS	SPECIAL DEPR. ALLOW.	PRIOR 179/ BONUS/ SP. DEPR.	PRIOR DEC. BAL DEPR.	SALVAGE /BASIS REDUCT.	DEPR. BASIS	PRIOR DEPR.	METHOD	LIFE	RATE	CURRENT DEPR.	
	TOTAL DEPRECIATION			110,000		0	0	0	0	0	110,000	0				1,050	
FORM 2106 (OTHER) - DONNA R. MATHEWS (DENTAL HYGIENE)																	
MACHINERY AND EQUIPMENT																	
1	COMPUTER	4/23/03		1,100	35.00		281				654		S/L	HY	3	.16670	109
	TOTAL MACHINERY AND EQUIPME			1,100		0	281	0	0	0	654	0					109
	TOTAL DEPRECIATION			1,100		0	281	0	0	0	654	0					109
	GRAND TOTAL AMORTIZATION			3,040		0	0	0	0	0	3,040	0					101
	GRAND TOTAL DEPRECIATION			229,405		0	281	0	0	0	228,959	0					5,461



REDACTED

PAL 0922



12/31/03

## 2003 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE

CLIENT MATHEWS

ARTHUR J. AND DONNA R. MATHEWS

REDACTED 7463

8/28/04

04:54PM

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PRT	POST-88 DEPR ADJ.	REAL PROP PREF	LEAS PER PROP PREF
SCHEDULE E - RENTAL PROPERTY														
BUILDINGS														
2	BUILDING	10/01/98		118,305		S/L	MM	40	.02500	2,958	4,302	1,344		
TOTAL BUILDINGS														
TOTAL DEPRECIATION														
SCHEDULE E - RENTAL PROPERTY														
BUILDINGS														
5	BUILDING - CALISTOGA	8/01/03		77,000		S/L	MM	27.5	.01364	1,050	1,050	0	0	0
TOTAL BUILDINGS														
LAND														
6	LAND - CALISTOGA			33,000					0	0	0			
TOTAL LAND														
TOTAL DEPRECIATION														

FORM 2106 (OTHER) - DONNA R. MATHEWS (DENTAL HYGIENE)

MACHINERY AND EQUIPMENT

REDACTED

PAL 0923

12/31/03

## 2003 FEDERAL ALTERNATIVE MINIMUM TAX DEPRECIATION SCHEDULE

PAGE

CLIENT MATHEWS

ARTHUR J. AND DONNA R. MATHEWS

REDACTED 7463

8/28/04

NO.	DESCRIPTION	DATE ACQUIRED	DATE SOLD	AMT BASIS	AMT PRIOR DEPR	AMT METHOD	AMT LIFE	AMT RATE	AMT DEPR	REG. DEPR	OWN PCT	POST-86 DEPR ADJ	REAL PROP PREF	LEAS PER PROP PREF
1	COMPUTER	4/23/03		654		S/L HY	3	.16670	109	109				
	TOTAL MACHINERY AND EQUIPME			654	0				109	109		0	0	0
	TOTAL DEPRECIATION			654	0				109	109		0	0	0
	GRAND TOTAL DEPRECIATION			228,959	0				4,117	5,461		1,344	0	0

04:54PM



REDACTED

PAL 0924